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4 Attorneys for USACM Liquidating Trust

5 **UNITED STATES BANKRUPTCY COURT**

6 **DISTRICT OF NEVADA**

7 In re:

8 **USA COMMERCIAL MORTGAGE  
COMPANY,**

9 Debtor.

10 Case No. BK-S-06-10725-LBR  
11 Chapter 11

12 **DECLARATION OF EDWARD M.  
BURR IN SUPPORT OF OMNIBUS  
OBJECTIONS TO PROOFS OF  
CLAIM BASED UPON  
INVESTMENT IN THE HFAH  
ASYLUM, LLC LOAN**

13 Date of Hearing: September 30, 2011  
Time of Hearing: 9:30 a.m.  
Estimated time for Hearing: 10 minutes

14 I, Edward M. Burr, hereby declare under penalty of perjury that:

15 1. I am a principal with Sierra Consulting Group, LLC (“Sierra”). Sierra is one  
16 of the leading providers of restructuring advisory and litigation support services in the  
17 Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs  
18 and other financial professionals.

19 2. I submit this declaration on behalf of the USACM Liquidating Trust’s  
20 Objections to Proofs of Claim filed this date.

21 3. This Court approved the Official Committee of Unsecured Creditors of USA  
22 Commercial Mortgage Company’s (“Committee”) appointment of Sierra as financial  
23 advisers on August 11, 2006. From that date to the Effective Date of the Debtors’  
24 confirmed Plan of Reorganization, I have assisted the Committee in analyzing facts  
25 concerning these jointly administered bankruptcy cases. As of the Effective Date of the  
26 confirmed Plan of Reorganization, Sierra has been retained by the USACM Liquidating

1 Trust to investigate and reconcile the claims against the USA Commercial Mortgage  
2 Company (“USACM”) estate.

3       4. I make the following declaration based upon my personal knowledge, and  
4 upon the records of the Debtors described in this declaration, including Debtors’ original  
5 and amended schedules of liabilities and the proofs of claim described herein, as well as  
6 Debtors’ accounting records.

7       5. On March 12, 2007 Effective Date of the Plan, the USACM Liquidating  
8 Trust succeeded to USACM’s rights with respect to books and records.

9       6. Sierra has been working closely with both the Trustee for the USACM  
10 Liquidating Trust and Development Specialist Inc. (“DSI”), the Trustee’s financial  
11 advisor, in evaluating all of the claims that were filed in the USACM estate.

12       7. **Exhibit A**, attached, lists Proofs of Claim that appear to be based, in whole  
13 or in part, upon an investment in the HFAH Asylum, LLC Loan. For each claim listed,  
14 **Exhibit A** identifies the Proof of Claim number, the claimant, the claimant’s address, the  
15 total amount of the claim, and the total amount of the claim that appears to be related to  
16 the HFAH Asylum, LLC Loan based upon the information provided by the claimant.

17              Dated: August 7, 2011

18              \_\_\_\_\_  
19              /s/ *Edward M. Burr*  
20              \_\_\_\_\_  
21              Edward M. Burr  
22              Sierra Consulting Group, LLC

23              Copy of the foregoing mailed (without exhibit)  
24              In U.S. Mail, first class Postage prepaid,  
25              on August 7, 2011 to the investors in The  
26              listed on Exhibit A.

27              \_\_\_\_\_  
28              *s/ Matt Burns*  
29              \_\_\_\_\_  
30              Matt Burns  
31              Lewis and Roca LLP